

**United States Bankruptcy Court  
Eastern District of Pennsylvania**

In re:

Tri-State Paper, Inc.,

Debtor.

Case No. 23-13237-pmm

Chapter 11

**EXHIBIT A**

**Declaration of Joseph M. Grey CPA, EA**

1. I have been a certified public accountant and enrolled agent since 1973.
2. My principal place of business is 1834 Tomlinson Road, Philadelphia 19116-3850.
3. I have no connection with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.
4. I am not a creditor of the debtor.
5. I can perform services required by the debtor relating to this case. Through the years, I have been an accountant for several bankrupt debtors.
6. I will charge the debtor a flat rate of \$7,000 for completion of its 2022 federal, state, and local tax returns, inclusive of returns for Pennsylvania, New Jersey, and Delaware. For all other services, I will bill the debtor at an hourly rate of \$250.
7. The debtor paid me \$12,000 on October 26, 2023. I did not receive any other payments from the debtor or from any person on behalf of the debtor in the 90 days immediately preceding the bankruptcy filing.
8. I understand that, if I am approved to serve as the debtor's accountant, all professional fees and services incurred in a bankruptcy case are required to be approved by the bankruptcy court upon application and after notice to all creditors and interested parties.
9. I further understand that payment of professional fees by the debtor may only occur after the bankruptcy court has approved those fees, and that I must report payment of any fees from non-debtor sources if made on behalf of the debtor.
10. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Date: October 27, 2023

/s/ Joseph M. Grey  
Joseph M. Grey